

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of using sports provided club members.

IOWA

Retail Sales and Use Tax Report

receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of using sports provided club members.

**Sales of Quarter Ending
June 30, 1988**

There is a tax of _____ percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, prizes operated on such tax to be collected in the same manner as is provided for the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
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RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1988

Computed tax during the second quarter of 1988 amounted to \$166,410,285, an increase of 5.37 percent from the same quarter in 1987. The number of businesses filing returns decreased from 90,475 to 86,991 or -3.85 percent during the same period. This data indicates an increase in the average amount of computed tax reported per return.

Taxable Sales Tax by Business Group

During the second quarter of 1988, the Utilities Group showed the largest increase in computed tax with a 13.32 percent increase. The Building Materials and Services Groups followed with increases of 11.15 percent and 8.59 percent, respectively. The number of businesses showed a decrease of 3.85 percent as compared with an increase of 0.11 percent during the same period in 1987. Several business groups reported a slight increase in the number of filers. The Services and Eating and Drinking Groups showed increases of 0.98 percent and 0.94 percent respectively, while Food Dealers (-4.29 percent) and Specialty Retail (-3.21 percent) Groups showed the largest decrease.

Business Group	# Bus. June 87	# Bus. June 88	% Change # Bus.	Computed Tax June 87	Computed Tax June 88	% Change Tax
Nonresidents	59	51	13.56%	\$ 64,813	\$ 142,520	119.89%
Utilities	2,233	2,297	-1.61%	21,096,085	21,809,469	13.32%
Building Materials	2,334	2,302	-1.37%	9,427,162	10,478,051	11.15%
General Merchandise	1,625	1,632	0.43%	19,778,455	21,276,975	7.58%
Food Dealers	1,933	1,850	-4.29%	9,349,677	9,793,463	4.75%
Motor Vehicle	5,010	4,866	-2.87%	9,304,611	9,999,439	7.47%
Apparel	2,107	2,079	-1.33%	5,010,332	5,406,620	7.91%
Home Furnishings	2,790	2,684	-0.92%	5,530,657	5,865,532	6.05%
Eating and Drinking	7,009	7,075	0.94%	14,967,601	16,047,309	7.21%
Specialty Retail	14,815	14,339	-3.21%	12,123,016	13,044,147	7.60%
Services	26,815	27,079	0.98%	20,436,783	22,192,880	8.59%
Wholesale Goods	7,713	7,710	-0.04%	18,521,091	17,845,671	-3.65%
Miscellaneous	10,243	10,296	0.52%	10,369,179	11,372,937	9.68%
Late Filers	5,789	2,731	-52.82%	1,944,128	1,135,272	-41.61%
TOTALS	<u>90,475</u>	<u>86,991</u>	<u>-3.85%</u>	<u>\$157,923,590</u>	<u>\$166,410,285</u>	<u>5.37%</u>

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1988

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	166	1.88%	\$ 1,390,265	8.15%
Building Materials	179	2.02	320,413	1.88
General Merchandise	13	0.15	396,915	2.33
Food Dealers	25	0.28	10,400	0.06
Motor Vehicle	140	1.58	227,019	1.33
Apparel	52	0.59	44,580	0.26
Home Furnishings	243	2.74	496,989	2.91
Eating and Drinking	37	0.42	15,349	0.09
Specialty Retail	898	10.14	1,287,579	7.54
Services	1,442	16.29	2,165,336	12.69
Wholesale Goods	2,722	30.75	4,926,120	28.87
Miscellaneous	2,703	30.54	5,693,130	33.36
Late Filers	232	2.62	91,409	0.53
	<u>8,852</u>	<u>100.00%</u>	<u>\$17,065,504</u>	<u>100.00%</u>

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1987 and 1988

<u>Use Tax</u>	<u>June 1987</u>	<u>June 1988</u>	<u>% Change</u>
Retailers			
Number of Returns	8,465	8,852	4.57%
Computed Tax	\$17,046,227	\$17,065,504	0.11%
Motor Vehicle			
Number of Returns	173,941	201,347	15.76%
Computed Tax	\$24,984,698	\$31,899,783	27.68%
Consumers			
Number of Returns	4,755	4,685	-1.47%
Computed Tax	\$ 7,318,666	\$ 5,054,710	-30.93%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	51	\$3,767,818	\$142,520	.09
ADAIR COUNTY				
GREENFIELD*	121	\$4,663,303	\$186,531	.11
ADAIR	48	\$1,596,127	\$63,743	.04
STUART	27	\$796,772	\$31,871	.02
BRIDGEWATER	20	\$204,295	\$8,173	.00
FONTANELLE	31	\$391,105	\$15,646	.01
ORIENT	21	\$253,715	\$10,151	.01
NON-PERMIT	1	\$118,140	\$3,544	.00
OTHER	68	\$714,021	\$28,553	.02
* TOTAL COUNTY *	337	\$8,737,478	\$348,212	.21
ADAMS COUNTY				
CORNING*	110	\$3,676,574	\$147,010	.09
PRESCOTT	13	\$121,274	\$4,852	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	56	\$579,991	\$23,196	.01
* TOTAL COUNTY *	179	\$4,377,839	\$175,058	.11
ALLAMAKEE COUNTY				
WAUKON*	181	\$7,388,699	\$295,538	.18
LANSING	75	\$1,713,831	\$68,553	.04
POSTVILLE	85	\$4,196,189	\$167,811	.10
NEW ALBIN	32	\$483,468	\$19,340	.01
HARPERS FERRY	27	\$339,688	\$13,586	.01
NON-PERMIT	1	\$34,441	\$1,033	.00
OTHER	124	\$1,071,819	\$42,873	.03
* TOTAL COUNTY *	525	\$15,228,135	\$608,734	.37
APPANOOSE COUNTY				
CENTERVILLE*	263	\$13,119,131	\$524,760	.32
MORAVIA	32	\$277,946	\$11,119	.01
MOULTON	30	\$416,311	\$16,637	.01
MYSTIC	18	\$132,706	\$5,308	.00
NON-PERMIT	2	\$21,990	\$660	.00
OTHER	119	\$1,659,646	\$66,341	.04
* TOTAL COUNTY *	464	\$15,627,730	\$624,825	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AUDUBON COUNTY				
AUDUBON*	146	\$5,086,454	\$203,392	.12
EXIRA	53	\$635,022	\$25,396	.02
BRAYTON	12	\$31,992	\$1,246	.00
KIMBALLTON	24	\$249,728	\$9,968	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	62	\$418,651	\$16,745	.01
* TOTAL COUNTY *	297	\$6,421,847	\$256,747	.15
BENTON COUNTY				
BELLE PLAINE	111	\$3,336,160	\$133,450	.08
VINTON*	205	\$8,204,724	\$328,186	.20
BLAIRSTOWN	37	\$709,571	\$28,384	.02
SHELLSBURG	28	\$432,826	\$17,302	.01
VAN HORNE	32	\$395,150	\$15,801	.01
ATKINS	20	\$342,301	\$13,692	.01
GARRISON	20	\$141,068	\$5,644	.00
KEYSTONE	28	\$956,917	\$38,276	.02
MT AUBURN	12	\$172,995	\$6,921	.00
NEWHALL	31	\$528,040	\$21,120	.01
NORWAY	21	\$654,342	\$26,174	.02
URBANA	17	\$233,795	\$9,351	.01
WALFORD	11	\$212,473	\$8,498	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	157	\$1,278,569	\$51,141	.03
* TOTAL COUNTY *	730	\$17,598,931	\$703,940	.42

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,798	\$135,419,652	\$5,416,577	3.25
CEDAR FALLS	855	\$52,001,201	\$2,079,610	1.25
EVANSDALE	86	\$1,577,325	\$62,916	.04
ELK RUN HTS	12	\$96,913	\$3,877	.00
HUDSON	67	\$1,918,861	\$76,752	.05
LA PORTE CITY	94	\$1,798,169	\$71,924	.04
DUNKERTON	30	\$473,183	\$18,929	.01
JANESVILLE	15	\$291,172	\$11,648	.01
GILBERTVILLE	28	\$434,420	\$17,376	.01
RAYMOND	18	\$308,912	\$12,336	.01
NON-PERMIT	21	\$162,987	\$4,889	.00
OTHER	90	\$1,364,844	\$54,282	.03
* TOTAL COUNTY *	3,114	\$195,847,639	\$7,831,116	4.71
BOONE COUNTY				
BOONE*	405	\$18,663,768	\$746,527	.45
MADRID	70	\$1,981,177	\$79,246	.05
OGDEN	71	\$1,742,676	\$69,704	.04
BOXHOLM	12	\$135,938	\$5,437	.00
PILOT MOUND	13	\$82,302	\$3,293	.00
NON-PERMIT	2	\$12,543	\$376	.00
OTHER	140	\$2,028,330	\$81,135	.05
* TOTAL COUNTY *	713	\$24,646,734	\$985,718	.59
BREMER COUNTY				
WAVERLY*	288	\$14,214,972	\$568,509	.34
SUMNER	97	\$2,895,406	\$115,807	.07
TRIPOLI	62	\$1,203,864	\$48,154	.03
DENVER	70	\$2,007,178	\$80,289	.05
JANESVILLE	30	\$548,352	\$21,879	.01
READLYN	40	\$920,856	\$36,832	.02
PLAINFIELD	20	\$472,935	\$18,889	.01
NON-PERMIT	8	\$47,124	\$1,414	.00
OTHER	135	\$1,192,621	\$47,706	.03
* TOTAL COUNTY *	750	\$23,503,308	\$939,479	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	247	\$12,073,207	\$482,870	.29
JESUP	74	\$1,987,221	\$79,469	.05
FAIRBANK	44	\$946,374	\$37,851	.02
HAZLETON	34	\$347,163	\$13,886	.01
LAMONT	24	\$250,639	\$10,027	.01
WINTHROP	43	\$871,315	\$34,852	.02
AURORA	14	\$109,227	\$4,359	.00
BRANDON	20	\$116,327	\$4,654	.00
QUASQUETON	15	\$204,687	\$8,187	.00
ROWLEY	16	\$71,728	\$2,868	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	152	\$1,694,075	\$67,762	.04
* TOTAL COUNTY *	683	\$18,671,963	\$746,785	.45
BUENA VISTA COUNTY				
STORM LAKE*	400	\$21,433,934	\$857,312	.52
ALTA	69	\$2,615,882	\$104,639	.06
ALBERT CITY	34	\$795,497	\$31,821	.02
MARATHON	15	\$222,787	\$8,908	.01
NEWELL	44	\$796,070	\$31,843	.02
SIOUX RAPIDS	54	\$1,287,167	\$51,486	.03
LAKE SIDE	11	\$66,175	\$2,647	.00
REMBRANDT	22	\$182,205	\$7,287	.00
LINN GROVE	16	\$90,157	\$3,607	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	86	\$973,552	\$38,918	.02
* TOTAL COUNTY *	751	\$28,463,426	\$1,138,468	.68

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	\$1,195,580	\$47,821	.03
GREENE	61	\$1,862,719	\$74,508	.04
PARKERSBURG	71	\$1,861,030	\$74,443	.04
SHELL ROCK	60	\$781,733	\$31,267	.02
ALLISON*	55	\$2,353,619	\$94,142	.06
APLINGTON	48	\$962,631	\$38,505	.02
DUMONT	37	\$801,066	\$31,985	.02
NEW HARTFORD	25	\$369,299	\$14,756	.01
BRISTOW	11	\$70,916	\$2,837	.00
NON-PERMIT	1	\$182	\$5	.00
OTHER	131	\$1,080,869	\$43,195	.03
* TOTAL COUNTY *	560	\$11,339,644	\$453,464	.27
CALHOUN COUNTY				
LAKE CITY	84	\$2,157,215	\$86,286	.05
MANSON	81	\$7,000,156	\$280,004	.17
ROCKWELL CITY*	112	\$3,079,366	\$123,175	.07
LOHRVILLE	34	\$258,154	\$10,325	.01
POMEROY	39	\$746,687	\$29,864	.02
FARNHAMVILLE	21	\$618,708	\$24,749	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	94	\$475,500	\$19,022	.01
* TOTAL COUNTY *	465	\$14,335,786	\$573,425	.34
CARROLL COUNTY				
CARROLL*	399	\$24,502,049	\$979,958	.59
COON RAPIDS	70	\$1,641,475	\$65,660	.04
MANNING	76	\$2,213,779	\$88,550	.05
BREDA	42	\$957,920	\$38,320	.02
GLIDDEN	38	\$1,440,629	\$57,621	.03
ARCADIA	22	\$422,005	\$16,881	.01
DEDHAM	15	\$278,404	\$11,136	.01
HALBUR	16	\$652,363	\$26,094	.02
TEMPLETON	23	\$474,913	\$18,995	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	98	\$780,715	\$31,228	.02
* TOTAL COUNTY *	799	\$33,364,252	\$1,334,443	.80

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS	COUNTY				
ATLANTIC*		344	\$15,488,251	\$619,355	.37
ANITA		60	\$1,101,852	\$44,072	.03
GRISWOLD		74	\$1,443,978	\$57,758	.03
LEWIS		20	\$173,451	\$6,939	.00
CUMBERLAND		22	\$255,633	\$10,225	.01
MASSENA		26	\$493,377	\$19,733	.01
WIOTA		10	\$112,659	\$4,507	.00
NON-PERMIT		0	\$0	\$0	.00
OTHER		97	\$1,002,075	\$40,085	.02
* TOTAL COUNTY *		653	\$20,071,276	\$802,674	.48
CEDAR	COUNTY				
TIPTON*		161	\$6,176,487	\$247,051	.15
DURANT		86	\$2,329,354	\$93,145	.06
MECHANICSVILLE		31	\$486,741	\$19,470	.01
WEST BRANCH		82	\$1,062,955	\$42,518	.03
CLARENCE		48	\$833,627	\$33,334	.02
LOWDEN		49	\$867,139	\$34,684	.02
STANWOOD		41	\$692,724	\$27,707	.02
BENNETT		27	\$340,850	\$13,634	.01
NON-PERMIT		0	\$0	\$0	.00
OTHER		119	\$1,380,497	\$55,220	.03
* TOTAL COUNTY *		644	\$14,170,374	\$566,763	.34
CERRO GORDO	COUNTY				
MASON CITY*		967	\$71,337,991	\$2,853,463	1.71
CLEAR LAKE		281	\$12,471,191	\$498,416	.30
VENTURA		33	\$513,479	\$20,533	.01
ROCKWELL		38	\$476,305	\$19,050	.01
MESERVEY		15	\$96,597	\$3,863	.00
PLYMOUTH		11	\$97,387	\$3,896	.00
SWALEDALE		14	\$140,176	\$5,607	.00
THORNTON		29	\$270,629	\$10,825	.01
NON-PERMIT		7	\$39,918	\$1,198	.00
OTHER		131	\$3,449,626	\$137,987	.08
* TOTAL COUNTY *		1,526	\$88,893,299	\$3,554,838	2.14

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	294	\$12,709,090	\$508,313	.31
MARCUS	66	\$1,804,395	\$72,176	.04
AURELIA	46	\$815,425	\$32,617	.02
CLEGHORN	19	\$255,384	\$10,218	.01
MERIDEN	10	\$94,289	\$3,771	.00
QUIMBY	24	\$449,249	\$17,965	.01
WASHTA	12	\$70,198	\$2,808	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	96	\$528,417	\$21,133	.01
* TOTAL COUNTY *	567	\$16,726,447	\$669,001	.40
CHICKASAW COUNTY				
NEW HAMPTON*	196	\$7,570,395	\$302,811	.18
NASHUA	67	\$1,512,718	\$60,508	.04
FREDERICKSBURG	53	\$1,222,335	\$48,893	.03
LAWLER	26	\$840,333	\$33,612	.02
ALTA VISTA	20	\$314,271	\$12,571	.01
IONIA	18	\$168,934	\$6,760	.00
NON-PERMIT	1	\$1,124	\$34	.00
OTHER	129	\$838,720	\$33,534	.02
* TOTAL COUNTY *	510	\$12,468,830	\$498,723	.30
CLARKE COUNTY				
OSCEOLA*	198	\$8,536,366	\$341,459	.21
MURRAY	27	\$250,237	\$10,008	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	69	\$665,016	\$26,598	.02
* TOTAL COUNTY *	294	\$9,451,619	\$378,065	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY	COUNTY				
SPENCER*		482	\$26,792,018	\$1,071,216	.64
EVERLY		33	\$889,201	\$35,568	.02
PETERSON		36	\$282,147	\$11,250	.01
DICKENS		10	\$201,977	\$8,078	.00
FOSTORIA		12	\$262,417	\$10,497	.01
ROYAL		24	\$191,406	\$7,658	.00
WEBB		17	\$165,088	\$6,604	.00
NON-PERMIT		2	\$2,882	\$87	.00
OTHER		91	\$697,638	\$27,905	.02
* TOTAL COUNTY *		707	\$29,484,774	\$1,178,863	.71
CLAYTON	COUNTY				
ELKADER*		122	\$4,831,497	\$193,259	.12
GUTTENBERG		102	\$3,118,013	\$124,723	.07
MONONA		72	\$2,188,744	\$87,550	.05
STRAWBERRY PT		71	\$1,205,456	\$48,168	.03
EDGEWOOD		44	\$784,595	\$31,386	.02
GARNAVILLO		44	\$797,387	\$31,892	.02
MARQUETTE		17	\$161,133	\$6,446	.00
MCGREGOR		69	\$1,279,008	\$51,160	.03
FARMERSBURG		12	\$269,089	\$10,764	.01
LUANA		19	\$189,330	\$7,572	.00
VOLGA CITY		19	\$160,064	\$6,402	.00
NON-PERMIT		1	\$13,039	\$391	.00
OTHER		158	\$1,382,176	\$55,163	.03
* TOTAL COUNTY *		750	\$16,379,531	\$654,876	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	823	\$53,598,614	\$2,143,623	1.29
DE WITT	180	\$7,623,921	\$304,954	.18
CAMANCHE	74	\$1,260,411	\$50,400	.03
DELMAR	14	\$141,162	\$5,627	.00
GRAND MOUND	30	\$530,770	\$21,233	.01
LOST NATION	35	\$310,485	\$12,419	.01
WHEATLAND	33	\$713,391	\$28,536	.02
CALAMUS	13	\$325,967	\$13,040	.01
CHARLOTTE	16	\$490,482	\$19,618	.01
GOOSE LAKE	13	\$119,594	\$4,783	.00
LOW MOOR	22	\$319,190	\$12,770	.01
WELTON	11	\$64,829	\$2,557	.00
NON-PERMIT	7	\$32,170	\$965	.00
OTHER	188	\$2,000,832	\$80,028	.05
* TOTAL COUNTY *	1,459	\$67,531,818	\$2,700,553	1.62
CRAWFORD COUNTY				
DENISON*	299	\$14,133,156	\$565,312	.34
CHARTER OAK	32	\$370,257	\$14,812	.01
DOW CITY	24	\$214,270	\$8,572	.01
MANILLA	47	\$766,625	\$30,666	.02
SCHLESWIG	46	\$541,332	\$21,624	.01
VAIL	20	\$162,504	\$6,497	.00
DELOIT	11	\$68,167	\$2,726	.00
KIRON	23	\$279,802	\$11,193	.01
RICKETTS	10	\$37,001	\$1,481	.00
WESTSIDE	24	\$316,716	\$12,669	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	100	\$1,213,465	\$48,513	.03
* TOTAL COUNTY *	636	\$18,103,295	\$724,065	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	249	\$11,141,607	\$445,628	.27
ADEL*	111	\$3,826,466	\$153,056	.09
DALLAS CENTER	46	\$1,093,634	\$43,745	.03
DEXTER	31	\$429,607	\$17,188	.01
REDFIELD	32	\$510,908	\$20,436	.01
WAUKEE	56	\$2,886,551	\$115,462	.07
WOODWARD	39	\$707,260	\$28,269	.02
DE SOTO	22	\$340,270	\$13,609	.01
GRANGER	33	\$646,984	\$25,881	.02
MINBURN	16	\$174,946	\$6,998	.00
VAN METER	24	\$852,467	\$34,097	.02
NON-PERMIT	0	\$0	\$0	.00
OTHER	205	\$2,783,451	\$111,334	.07
* TOTAL COUNTY *	864	\$25,394,151	\$1,015,703	.61
DAVIS COUNTY				
BLOOMFIELD*	140	\$5,748,466	\$229,941	.14
DRAKESVILLE	13	\$93,487	\$3,740	.00
PULASKI	11	\$136,839	\$5,472	.00
NON-PERMIT	5	\$512	\$14	.00
OTHER	128	\$850,992	\$34,042	.02
* TOTAL COUNTY *	297	\$6,830,296	\$273,209	.16
DECATUR COUNTY				
LAMONI	87	\$2,084,618	\$83,344	.05
LEON*	88	\$2,481,766	\$99,228	.06
DECATUR CITY	18	\$342,896	\$13,714	.01
GRAND RIVER	12	\$105,228	\$4,208	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	88	\$465,760	\$18,627	.01
* TOTAL COUNTY *	293	\$5,480,268	\$219,121	.13

RETAIL SALES TAX
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	209	\$10,332,447	\$413,101	.25
EARLVILLE	32	\$774,260	\$30,970	.02
EDGEWOOD	17	\$605,092	\$24,206	.01
HOPKINTON	30	\$478,437	\$19,137	.01
COLESBURG	25	\$754,774	\$30,189	.02
DELHI	31	\$515,119	\$20,605	.01
DUNDEE	10	\$208,307	\$8,331	.01
GREELEY	13	\$149,537	\$5,981	.00
RYAN	21	\$163,240	\$6,530	.00
NON-PERMIT	1	\$395	\$12	.00
OTHER	159	\$2,148,195	\$85,930	.05
* TOTAL COUNTY *	548	\$16,129,803	\$644,992	.39
DES MOINES COUNTY				
BURLINGTON*	771	\$55,019,561	\$2,200,725	1.32
MEDIAPOLIS	81	\$2,752,299	\$110,095	.07
WEST BURLINGTON	154	\$10,095,781	\$403,833	.24
DANVILLE	35	\$728,904	\$29,156	.02
NON-PERMIT	4	\$6,114	\$184	.00
OTHER	174	\$2,788,660	\$111,541	.07
* TOTAL COUNTY *	1,219	\$71,391,319	\$2,855,534	1.72
DICKINSON COUNTY				
MILFORD	130	\$3,711,504	\$148,457	.09
SPIRIT LAKE*	228	\$12,746,004	\$509,752	.31
ARNOLDS PARK	125	\$2,506,791	\$100,177	.06
LAKE PARK	52	\$1,058,042	\$42,320	.03
OKOBOJI	42	\$4,119,729	\$164,311	.10
SUPERIOR	10	\$196,081	\$7,826	.00
TERRIL	17	\$219,772	\$8,791	.01
NON-PERMIT	1	\$730	\$22	.00
OTHER	153	\$5,070,999	\$202,839	.12
* TOTAL COUNTY *	758	\$29,629,652	\$1,184,495	.71

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RETAIL SALES TAX
BY COUNTY AND TOWN
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,640	\$114,788,434	\$4,591,567	2.76
CASCADE	89	\$2,431,329	\$97,229	.06
DYERSVILLE	159	\$8,322,826	\$332,915	.20
EPWORTH	37	\$589,687	\$23,586	.01
FARLEY	43	\$816,630	\$32,666	.02
BERNARD	24	\$214,077	\$8,564	.01
HOLY CROSS	18	\$256,352	\$10,255	.01
LUXEMBURG	16	\$240,017	\$9,602	.01
NEW VIENNA	26	\$657,044	\$26,282	.02
PEOSTA	20	\$431,294	\$17,251	.01
SHERILL	13	\$105,304	\$4,212	.00
WORTHINGTON	20	\$310,887	\$12,437	.01
ZWINGLE	10	\$67,819	\$2,711	.00
NON-PERMIT	14	\$60,265	\$1,807	.00
OTHER	212	\$7,074,717	\$282,988	.17
* TOTAL COUNTY *	2,341	\$136,366,682	\$5,454,072	3.28
EMMET COUNTY				
ESTHERVILLE*	254	\$12,173,363	\$486,903	.29
ARMSTRONG	76	\$1,456,508	\$58,260	.04
RINGSTED	28	\$478,831	\$19,151	.01
WALLINGFORD	15	\$82,256	\$3,274	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	70	\$696,412	\$27,837	.02
* TOTAL COUNTY *	443	\$14,887,370	\$595,425	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	264	\$11,835,723	\$473,417	.28
FAYETTE	55	\$552,742	\$22,112	.01
WEST UNION*	127	\$5,496,027	\$219,837	.13
ARLINGTON	22	\$379,814	\$15,195	.01
CLERMONT	32	\$980,305	\$39,211	.02
ELGIN	33	\$609,735	\$24,389	.01
HAWKEYE	28	\$404,116	\$16,163	.01
MAYNARD	18	\$565,543	\$22,621	.01
ST LUCAS	14	\$267,821	\$10,713	.01
WADENA	11	\$64,725	\$2,590	.00
WAUCOMA	16	\$263,564	\$10,541	.01
WESTGATE	10	\$65,239	\$2,600	.00
NON-PERMIT	2	\$18,114	\$543	.00
OTHER	156	\$3,252,415	\$130,101	.08
* TOTAL COUNTY *	788	\$24,755,883	\$990,033	.59
FLOYD COUNTY				
CHARLES CITY*	309	\$14,880,490	\$595,024	.36
NORA SPRINGS	57	\$1,084,730	\$43,392	.03
ROCKFORD	44	\$716,856	\$28,653	.02
FLOYD	16	\$361,787	\$14,397	.01
MARBLE ROCK	22	\$265,057	\$10,602	.01
RUDD	25	\$185,728	\$7,416	.00
NON-PERMIT	2	\$10,374	\$312	.00
OTHER	123	\$1,121,965	\$44,876	.03
* TOTAL COUNTY *	598	\$18,626,987	\$744,672	.45
FRANKLIN COUNTY				
HAMPTON*	200	\$8,947,665	\$357,898	.22
ACKLEY	10	\$147,306	\$5,890	.00
SHEFFIELD	51	\$800,980	\$31,986	.02
ALEXANDER	11	\$94,040	\$3,762	.00
COULTER	17	\$325,742	\$13,027	.01
GENEVA	11	\$65,488	\$2,620	.00
LATIMER	27	\$2,750,649	\$106,316	.06
NON-PERMIT	1	\$3,338	\$100	.00
OTHER	98	\$638,530	\$25,519	.02
* TOTAL COUNTY *	426	\$13,773,738	\$547,118	.33

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	69	\$1,228,168	\$49,129	.03
SIDNEY*	55	\$856,040	\$34,242	.02
TABOR	39	\$699,492	\$27,979	.02
FARRAGUT	21	\$141,268	\$5,651	.00
RANDOLPH	11	\$73,347	\$2,934	.00
RIVERTON	16	\$181,335	\$7,252	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	93	\$3,483,193	\$139,304	.08
* TOTAL COUNTY *	304	\$6,662,843	\$266,491	.16
GREENE COUNTY				
JEFFERSON*	210	\$8,634,259	\$345,361	.21
CHURDAN	25	\$245,343	\$9,815	.01
GRAND JCT	44	\$846,195	\$33,847	.02
SCRANTON	34	\$528,959	\$21,161	.01
PATON	16	\$217,718	\$8,709	.01
RIPPEY	16	\$165,422	\$6,617	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	43	\$194,342	\$7,774	.00
* TOTAL COUNTY *	388	\$10,832,238	\$433,284	.26
GRUNDY COUNTY				
GRUNDY CENTER*	116	\$4,487,443	\$179,493	.11
REINBECK	77	\$1,769,916	\$70,797	.04
CONRAD	49	\$906,607	\$36,259	.02
DIKE	37	\$775,322	\$31,012	.02
WELLSBURG	40	\$643,155	\$25,682	.02
BEAMAN	14	\$154,239	\$6,170	.00
HOLLAND	15	\$83,716	\$3,339	.00
NON-PERMIT	1	\$45,066	\$1,352	.00
OTHER	90	\$626,074	\$25,040	.02
* TOTAL COUNTY *	439	\$9,491,538	\$379,144	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	89	\$3,615,330	\$144,615	.09
PANDORA	63	\$2,621,830	\$104,875	.06
STUART	55	\$1,369,294	\$54,772	.03
BAYARD	26	\$538,147	\$21,526	.01
CASEY	28	\$380,761	\$15,154	.01
BAGLEY	15	\$121,114	\$4,843	.00
MENLO	17	\$233,950	\$9,355	.01
YALE	17	\$178,265	\$7,130	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	72	\$747,023	\$29,879	.02
* TOTAL COUNTY *	382	\$9,805,714	\$392,149	.24
HAMILTON COUNTY				
WEBSTER CITY*	294	\$12,929,526	\$516,952	.31
JEWELL	54	\$1,615,371	\$64,616	.04
STRATFORD	37	\$857,598	\$34,304	.02
WILLIAMS	34	\$1,104,418	\$44,176	.03
BLAIRSBURG	14	\$280,626	\$11,226	.01
ELLSWORTH	27	\$512,639	\$20,505	.01
KAMRAR	12	\$101,666	\$4,067	.00
STANHOPE	19	\$244,626	\$9,786	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	91	\$1,195,550	\$47,745	.03
* TOTAL COUNTY *	582	\$18,842,019	\$753,377	.45
HANCOCK COUNTY				
BRITT	94	\$2,956,542	\$118,265	.07
GARNER*	110	\$6,124,945	\$244,986	.15
KANAWHA	35	\$877,031	\$35,084	.02
KLEMME	27	\$498,441	\$19,941	.01
CORWITH	20	\$369,298	\$14,771	.01
CRYSTAL LAKE	11	\$101,375	\$4,055	.00
GOODELL	10	\$52,255	\$2,088	.00
WODEN	14	\$232,602	\$9,304	.01
FOREST CITY	14	\$441,489	\$17,661	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	89	\$894,462	\$35,777	.02
* TOTAL COUNTY *	424	\$12,548,440	\$501,932	.30

RETAIL SALES TAX
BY COUNTY AND TOWN
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	298	\$13,028,321	\$521,020	.31
ACKLEY	79	\$1,583,914	\$63,351	.04
ELDORA*	142	\$3,910,643	\$156,426	.09
ALDEN	30	\$710,068	\$28,402	.02
HUBBARD	51	\$1,143,588	\$45,746	.03
RADCLIFFE	32	\$541,179	\$21,648	.01
STEAMBOAT ROCK	17	\$195,311	\$7,812	.00
UNION	35	\$700,264	\$28,010	.02
NON-PERMIT	5	\$100,389	\$3,012	.00
OTHER	174	\$2,949,449	\$117,982	.07
* TOTAL COUNTY *	863	\$24,863,126	\$993,409	.60
HARRISON COUNTY				
DUNLAP	58	\$1,252,381	\$50,098	.03
LOGAN*	63	\$1,630,150	\$65,205	.04
MISSOURI VALLEY	125	\$4,671,440	\$186,856	.11
WOODBINE	58	\$1,197,918	\$47,896	.03
MAGNOLIA	12	\$55,810	\$2,231	.00
MODALE	10	\$109,505	\$4,374	.00
MONDAMIN	26	\$198,537	\$7,939	.00
PERSIA	23	\$107,821	\$4,314	.00
PISGAH	21	\$147,206	\$5,887	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	75	\$1,629,677	\$65,187	.04
* TOTAL COUNTY *	471	\$11,000,445	\$439,987	.26
HENRY COUNTY				
MT PLEASANT*	265	\$18,822,375	\$752,415	.45
NEW LONDON	51	\$964,788	\$38,589	.02
WAYLAND	39	\$615,405	\$24,619	.01
WINFIELD	56	\$1,126,662	\$45,066	.03
MT UNION	10	\$74,856	\$2,994	.00
OLDS	16	\$276,860	\$11,073	.01
SALEM	13	\$83,572	\$3,342	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	139	\$2,352,955	\$94,115	.06
* TOTAL COUNTY *	589	\$24,317,473	\$972,213	.58

RETAIL SALES TAX
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QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	191	\$7,185,074	\$287,401	.17
ELMA	31	\$376,252	\$15,048	.01
LIME SPRINGS	26	\$333,045	\$13,323	.01
RICEVILLE	18	\$383,592	\$15,340	.01
CHESTER	21	\$278,321	\$11,133	.01
PROTIVIN	24	\$300,500	\$12,019	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	88	\$687,743	\$27,485	.02
* TOTAL COUNTY *	399	\$9,544,527	\$381,749	.23
HUMBOLDT COUNTY				
HUMBOLDT	217	\$10,506,233	\$420,127	.25
DAKOTA CITY*	36	\$407,564	\$16,302	.01
GILMORE CITY	14	\$326,148	\$13,045	.01
LIVERMORE	23	\$380,226	\$15,203	.01
BODE	19	\$222,728	\$8,910	.01
RENWICK	18	\$382,150	\$15,288	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	94	\$650,367	\$26,013	.02
* TOTAL COUNTY *	421	\$12,875,416	\$514,888	.31
IDA COUNTY				
HOLSTEIN	79	\$1,675,186	\$66,988	.04
IDA GROVE*	138	\$7,238,022	\$289,518	.17
BATTLE CREEK	35	\$524,404	\$20,976	.01
ARTHUR	14	\$113,128	\$4,525	.00
GALVA	15	\$169,792	\$6,792	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	46	\$137,903	\$5,517	.00
* TOTAL COUNTY *	327	\$9,858,435	\$394,316	.24

RETAIL SALES TAX
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	99	\$3,509,944	\$140,383	.08
NORTH ENGLISH	44	\$503,500	\$20,139	.01
WILLIAMSBURG	117	\$6,441,280	\$257,643	.15
VICTOR	50	\$918,146	\$36,723	.02
LADORA	14	\$59,154	\$2,367	.00
MILLERSBURG	11	\$188,092	\$7,524	.00
PARNELL	12	\$110,647	\$4,426	.00
NON-PERMIT	3	\$7,460	\$223	.00
OTHER	237	\$8,497,156	\$339,237	.20
* TOTAL COUNTY *	587	\$20,235,379	\$809,315	.49
JACKSON COUNTY				
MAQUOKETA*	283	\$10,675,181	\$426,478	.26
BELLEVUE	105	\$2,314,331	\$92,410	.06
PRESTON	53	\$1,387,257	\$55,489	.03
SABULA	30	\$509,256	\$20,369	.01
ANDREW	14	\$143,575	\$5,744	.00
BALDWIN	10	\$69,558	\$2,783	.00
LA MOTTE	18	\$265,556	\$10,575	.01
MILES	21	\$533,161	\$21,326	.01
SPRINGBROOK	10	\$109,114	\$4,365	.00
NON-PERMIT	4	\$7,476	\$224	.00
OTHER	178	\$2,697,701	\$107,904	.06
* TOTAL COUNTY *	726	\$18,712,166	\$747,667	.45
JASPER COUNTY				
NEWTON*	490	\$29,604,243	\$1,184,152	.71
COLFAX	70	\$2,331,130	\$93,228	.06
MONROE	72	\$1,693,555	\$67,679	.04
BAXTER	37	\$497,978	\$19,910	.01
KELLOGG	28	\$310,797	\$12,422	.01
PRAIRIE CITY	44	\$2,121,557	\$84,363	.05
LYNNVILLE	25	\$366,156	\$14,647	.01
MINGO	16	\$99,455	\$3,975	.00
SULLY	43	\$1,767,128	\$70,684	.04
NON-PERMIT	1	\$55	\$2	.00
OTHER	201	\$2,544,671	\$101,765	.06
* TOTAL COUNTY *	1,027	\$41,336,725	\$1,652,827	.99

RETAIL SALES TAX
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	396	\$19,687,718	\$787,270	.47
BATAVIA	19	\$231,665	\$9,265	.01
LIBERTYVILLE	12	\$136,898	\$5,477	.00
PACKWOOD	18	\$173,861	\$6,954	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	124	\$1,221,056	\$48,842	.03
* TOTAL COUNTY *	569	\$21,451,198	\$857,808	.52
JOHNSON COUNTY				
IOWA CITY*	1,186	\$101,750,627	\$4,069,684	2.45
CORALVILLE	265	\$25,052,344	\$1,002,071	.60
LONE TREE	41	\$417,180	\$16,686	.01
OXFORD	31	\$514,299	\$20,572	.01
OLON	54	\$1,212,308	\$48,494	.03
HILLS	17	\$711,802	\$28,471	.02
NORTH LIBERTY	47	\$1,050,043	\$41,995	.03
SWISHER	28	\$557,254	\$22,210	.01
TIFFIN	12	\$478,264	\$19,132	.01
NON-PERMIT	7	\$78,345	\$2,352	.00
OTHER	257	\$4,452,468	\$178,086	.11
* TOTAL COUNTY *	1,945	\$136,274,934	\$5,449,753	3.27
JONES COUNTY				
ANAMOSA*	150	\$9,720,626	\$388,826	.23
MONTICELLO	199	\$8,466,340	\$338,647	.20
OLIN	41	\$386,087	\$15,443	.01
OXFORD JCT	30	\$238,742	\$9,518	.01
WYOMING	39	\$683,242	\$27,248	.02
ONSLOW	18	\$80,980	\$3,239	.00
NON-PERMIT	2	\$17,640	\$529	.00
OTHER	218	\$2,972,361	\$118,894	.07
* TOTAL COUNTY *	697	\$22,566,018	\$902,344	.54

RETAIL SALES TAX
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	46	\$634,436	\$25,378	.02
SIGOURNEY*	100	\$4,266,875	\$170,535	.10
DELTA	10	\$44,053	\$1,763	.00
HEDRICK	47	\$326,924	\$12,997	.01
RICHLAND	30	\$369,831	\$14,793	.01
WHAT CHEER	30	\$998,018	\$39,921	.02
KESWICK	17	\$335,378	\$13,416	.01
OLLIE	11	\$98,613	\$3,946	.00
SOUTH ENGLISH	12	\$166,837	\$6,675	.00
NON-PERMIT	18	\$7,770	\$233	.00
OTHER	144	\$1,411,324	\$56,440	.03
* TOTAL COUNTY *	465	\$8,660,059	\$346,097	.21
KOSSUTH COUNTY				
ALGONA*	286	\$16,009,857	\$640,296	.38
BANCROFT	53	\$1,503,278	\$60,132	.04
BURT	18	\$233,038	\$9,320	.01
LU VERNE	12	\$184,903	\$7,396	.00
SWEA CITY	45	\$568,249	\$22,728	.01
TITONKA	34	\$639,374	\$25,574	.02
WESLEY	24	\$746,817	\$29,873	.02
WHITTEMORE	29	\$525,122	\$20,970	.01
FENTON	20	\$288,646	\$11,548	.01
LAKOTA	17	\$167,632	\$6,707	.00
LEDYARD	16	\$168,166	\$6,727	.00
LONE ROCK	12	\$142,616	\$5,705	.00
NON-PERMIT	2	\$2,894	\$87	.00
OTHER	149	\$1,633,966	\$65,351	.04
* TOTAL COUNTY *	717	\$22,814,558	\$912,414	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	339	\$19,144,101	\$765,695	.46
KEOKUK	439	\$26,852,190	\$1,073,846	.65
DONNELLSON	54	\$1,246,876	\$49,815	.03
MONTROSE	26	\$299,412	\$11,976	.01
WEST POINT	54	\$984,095	\$39,364	.02
ST PAUL	14	\$650,330	\$26,014	.02
HOUGHTON	11	\$254,155	\$10,162	.01
NON-PERMIT	2	\$13,335	\$400	.00
OTHER	271	\$3,917,310	\$156,583	.09
* TOTAL COUNTY *	1,210	\$53,361,804	\$2,133,855	1.28
LINN COUNTY				
CEDAR RAPIDS*	3,085	\$286,361,551	\$11,451,685	6.88
MARION	519	\$29,793,786	\$1,191,490	.72
CENTER POINT	54	\$1,109,023	\$44,360	.03
CENTRAL CITY	65	\$714,335	\$28,573	.02
HIAWATHA	106	\$4,856,303	\$194,228	.12
LISBON	65	\$720,505	\$28,817	.02
MT VERNON	113	\$4,260,803	\$170,401	.10
COGGER	31	\$323,924	\$12,955	.01
FAIRFAX	39	\$537,028	\$21,464	.01
SPRINGVILLE	45	\$657,695	\$26,305	.02
WALKER	38	\$767,006	\$30,682	.02
ALBURNETTE	26	\$288,894	\$11,554	.01
ELY	28	\$664,305	\$26,574	.02
PALO	24	\$442,664	\$17,707	.01
PRAIRIEBURG	10	\$85,414	\$3,419	.00
NON-PERMIT	44	\$281,761	\$8,458	.01
OTHER	222	\$5,306,566	\$212,231	.13
* TOTAL COUNTY *	4,514	\$337,171,563	\$13,480,903	8.10

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1968

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	80	\$2,124,355	\$84,976	.05
WAPELLO*	91	\$2,481,502	\$99,262	.06
MORNING SUN	40	\$747,090	\$29,883	.02
GRANDVIEW	12	\$185,173	\$7,407	.00
OAKVILLE	19	\$439,135	\$17,566	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	88	\$1,433,366	\$57,335	.03
* TOTAL COUNTY *	330	\$7,410,621	\$296,429	.18
LUCAS COUNTY				
CHARITON*	204	\$11,317,195	\$452,686	.27
RUSSELL	16	\$198,560	\$7,929	.00
LUCAS	11	\$51,828	\$2,073	.00
NON-PERMIT	1	\$512	\$15	.00
OTHER	69	\$1,159,356	\$46,370	.03
* TOTAL COUNTY *	301	\$12,727,451	\$509,073	.31
LYON COUNTY				
ROCK RAPIDS*	108	\$4,284,970	\$171,400	.10
GEORGE	63	\$1,328,084	\$53,122	.03
DOON	34	\$564,518	\$22,579	.01
INWOOD	38	\$1,031,890	\$41,277	.02
LARCHWOOD	37	\$653,958	\$26,160	.02
LITTLE ROCK	15	\$254,182	\$10,165	.01
LESTER	17	\$353,979	\$14,160	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	105	\$747,480	\$29,902	.02
* TOTAL COUNTY *	417	\$9,219,061	\$368,765	.22
MADISON COUNTY				
WINTERSET*	163	\$7,019,787	\$280,756	.17
EARLHAM	45	\$1,050,911	\$42,040	.03
ST CHARLES	21	\$356,282	\$14,250	.01
TRURO	19	\$129,936	\$5,198	.00
NON-PERMIT	1	\$2,887	\$87	.00
OTHER	111	\$1,149,083	\$45,964	.03
* TOTAL COUNTY *	360	\$9,708,886	\$388,295	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	461	\$26,273,147	\$1,050,905	.63
NEW SHARON	63	\$871,170	\$34,830	.02
BARNES CITY	12	\$77,804	\$3,107	.00
FREMONT	30	\$205,372	\$8,209	.00
LEIGHTON	11	\$143,381	\$5,735	.00
ROSE HILL	10	\$72,326	\$2,893	.00
NON-PERMIT	3	\$5,026	\$151	.00
OTHER	170	\$1,749,419	\$69,978	.04
* TOTAL COUNTY *	760	\$29,397,645	\$1,175,808	.71
MARION COUNTY				
KNOXVILLE*	246	\$14,000,248	\$559,891	.34
PELLA	275	\$15,983,506	\$639,337	.38
PLEASANTVILLE	52	\$1,004,618	\$40,172	.02
BUSSEY	18	\$182,888	\$7,315	.00
MELCHER	35	\$361,192	\$14,449	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	199	\$3,057,240	\$122,284	.07
* TOTAL COUNTY *	825	\$34,589,692	\$1,383,448	.83
MARSHALL COUNTY				
MARSHALLTOWN*	800	\$51,463,371	\$2,058,543	1.24
STATE CENTER	63	\$888,522	\$35,544	.02
ALBION	21	\$283,862	\$11,352	.01
GILMAN	26	\$263,698	\$10,551	.01
MELBOURNE	22	\$199,895	\$7,993	.00
LAUREL	17	\$214,016	\$8,562	.01
LE GRAND	24	\$300,832	\$12,034	.01
LISCOMB	10	\$99,501	\$3,980	.00
RHODES	14	\$62,508	\$2,500	.00
NON-PERMIT	2	\$2,338	\$71	.00
OTHER	131	\$2,548,931	\$101,954	.06
* TOTAL COUNTY *	1,130	\$56,327,474	\$2,253,084	1.35

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS	COUNTY				
GLENWOOD*		129	\$6,028,483	\$241,128	.14
MALVERN		44	\$976,047	\$39,042	.02
EMERSON		30	\$355,753	\$14,230	.01
HENDERSON		12	\$61,367	\$2,454	.00
NON-PERMIT		0	\$0	\$0	.00
OTHER		108	\$1,023,781	\$40,949	.02
* TOTAL COUNTY *		323	\$8,445,431	\$337,803	.20
MITCHELL	COUNTY				
OSAGE*		162	\$5,217,305	\$208,607	.13
ST ANSGAR		58	\$2,857,783	\$114,232	.07
RICEVILLE		41	\$586,041	\$23,446	.01
STACYVILLE		35	\$636,469	\$25,458	.02
NON-PERMIT		2	\$21,809	\$659	.00
OTHER		118	\$1,209,163	\$48,369	.03
* TOTAL COUNTY *		416	\$10,528,570	\$420,771	.25
MONONA	COUNTY				
ONAWA*		149	\$5,386,015	\$215,439	.13
MAPLETON		85	\$2,236,664	\$89,467	.05
UTE		31	\$341,538	\$13,657	.01
WHITING		28	\$255,760	\$10,230	.01
BLENCOE		16	\$181,274	\$7,234	.00
CASTANA		13	\$58,606	\$2,344	.00
MOORHEAD		21	\$212,762	\$8,506	.01
SOLDIER		18	\$188,663	\$7,545	.00
NON-PERMIT		0	\$0	\$0	.00
OTHER		65	\$955,617	\$38,228	.02
* TOTAL COUNTY *		426	\$9,816,899	\$392,650	.24
MONROE	COUNTY				
ALBIA*		155	\$6,088,040	\$243,521	.15
LOVILIA		29	\$284,801	\$11,392	.01
NON-PERMIT		1	\$4,811	\$144	.00
OTHER		78	\$1,154,923	\$46,197	.03
* TOTAL COUNTY *		263	\$7,532,575	\$301,254	.18

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
• RED OAK*	265	\$14,781,776	\$591,140	.36
VILLISCA	52	\$966,680	\$38,497	.02
• STANTON	36	\$788,245	\$31,532	.02
ELLIOTT	21	\$184,784	\$7,391	.00
NON-PERMIT	1	\$2,711	\$81	.00
OTHER	77	\$584,495	\$23,379	.01
* TOTAL COUNTY *	452	\$17,308,691	\$692,020	.42
MUSCATINE COUNTY				
MUSCATINE*	654	\$39,806,839	\$1,591,983	.96
WEST LIBERTY	94	\$3,073,452	\$122,911	.07
WILTON	111	\$6,882,981	\$275,317	.17
ATALISSA	12	\$98,774	\$3,952	.00
NICHOLS	13	\$348,915	\$13,956	.01
NON-PERMIT	4	\$4,938	\$149	.00
OTHER	175	\$2,421,061	\$96,847	.06
* TOTAL COUNTY *	1,063	\$52,636,960	\$2,105,115	1.27
OBRIEN COUNTY				
SHELDON	245	\$12,159,777	\$486,354	.29
HARTLEY	84	\$1,733,263	\$69,333	.04
PAULLINA	73	\$1,291,136	\$51,645	.03
PRIMGHAR*	57	\$1,509,167	\$60,325	.04
SANBORN	57	\$1,167,316	\$46,694	.03
SUTHERLAND	43	\$547,685	\$21,877	.01
ARCHER	11	\$169,785	\$6,792	.00
• NON-PERMIT	1	\$9,580	\$287	.00
OTHER	96	\$876,489	\$35,058	.02
* TOTAL COUNTY *	667	\$19,464,198	\$778,365	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	131	\$4,322,452	\$172,895	.10
ASHTON	23	\$305,204	\$12,207	.01
OCHEYEDAN	31	\$354,769	\$14,174	.01
MELVIN	19	\$497,206	\$19,887	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	62	\$613,946	\$24,555	.01
* TOTAL COUNTY *	266	\$6,093,577	\$243,718	.15
PAGE COUNTY				
CLARINDA*	211	\$9,066,512	\$362,644	.22
SHENANDOAH	286	\$9,061,285	\$362,454	.22
ESSEX	32	\$355,565	\$14,221	.01
BRADDYVILLE	13	\$87,262	\$3,490	.00
COIN	10	\$96,181	\$3,847	.00
COLLEGE SPRINGS	11	\$85,792	\$3,431	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	86	\$4,137,822	\$165,514	.10
* TOTAL COUNTY *	649	\$22,890,419	\$915,601	.55
PALO ALTO COUNTY				
EMMETSBURG*	162	\$5,065,348	\$202,562	.12
GRAETTINGER	43	\$722,464	\$28,898	.02
RUTHVEN	33	\$828,502	\$33,140	.02
WEST BEND	48	\$1,293,810	\$51,674	.03
AYRSHIRE	11	\$71,838	\$2,872	.00
MALLARD	19	\$215,754	\$8,628	.01
NON-PERMIT	1	\$19,487	\$687	.00
OTHER	64	\$637,211	\$25,492	.02
* TOTAL COUNTY *	381	\$8,854,414	\$353,953	.21

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	323	\$16,478,568	\$659,076	.40
AKRON	67	\$1,715,673	\$68,626	.04
KINGSLEY	82	\$1,401,426	\$56,047	.03
REMSEN	80	\$2,041,135	\$81,615	.05
MERRILL	36	\$510,775	\$20,429	.01
BRUNSVILLE	10	\$73,211	\$2,928	.00
HINTON	24	\$474,780	\$18,992	.01
OYENS	12	\$42,998	\$1,720	.00
NON-PERMIT	6	\$40,945	\$1,228	.00
OTHER	120	\$1,193,795	\$47,746	.03
* TOTAL COUNTY *	760	\$23,973,306	\$958,407	.58
POCAHONTAS COUNTY				
FONDA	39	\$529,203	\$21,166	.01
LAURENS	90	\$2,094,560	\$83,784	.05
POCAHONTAS*	127	\$3,274,551	\$130,857	.08
GILMORE CITY	14	\$324,715	\$12,988	.01
ROLFE	42	\$868,310	\$34,714	.02
HAVELOCK	11	\$157,610	\$6,306	.00
PALMER	21	\$262,655	\$10,506	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	91	\$350,141	\$14,006	.01
* TOTAL COUNTY *	435	\$7,861,745	\$314,327	.19

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	6,126	\$694,873,908	\$27,792,974	16.70
WEST DES MOINES	920	\$83,567,058	\$3,342,521	2.01
URBANDALE	206	\$15,154,912	\$606,119	.36
ALTOONA	163	\$13,021,391	\$520,814	.31
ANKENY	413	\$26,439,953	\$1,057,562	.64
WINDSOR HTS	10	\$257,249	\$10,286	.01
CLIVE	53	\$3,701,768	\$148,067	.09
GRIMES	66	\$2,705,626	\$108,224	.07
MITCHELLVILLE	32	\$474,467	\$18,976	.01
POLK CITY	50	\$874,871	\$34,996	.02
BONDURANT	44	\$724,093	\$28,966	.02
ELKHART	15	\$329,016	\$13,161	.01
PLEASANT HILL	12	\$969,376	\$38,774	.02
RUNNELLS	32	\$632,910	\$25,309	.02
JOHNSTON	121	\$7,099,967	\$283,854	.17
ALLEMAN	10	\$104,016	\$4,161	.00
NON-PERMIT	53	\$1,586,601	\$47,600	.03
OTHER	96	\$3,472,649	\$138,900	.08
* TOTAL COUNTY *	8,422	\$855,989,831	\$34,221,264	20.56
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,163	\$83,432,723	\$3,337,098	2.01
AVOCA	76	\$3,623,755	\$144,951	.09
CARTER LAKE	57	\$1,373,111	\$54,919	.03
OAKLAND	63	\$1,600,193	\$63,995	.04
CARSON	27	\$277,212	\$11,089	.01
NEOLA	37	\$747,518	\$29,900	.02
WALNUT	46	\$731,843	\$29,264	.02
CRESCENT	20	\$634,573	\$25,384	.02
HANCOCK	16	\$140,963	\$5,638	.00
MACEDONIA	15	\$713,232	\$28,530	.02
MINDEN	25	\$589,735	\$23,590	.01
TREYNOR	31	\$707,056	\$28,279	.02
UNDERWOOD	24	\$524,006	\$20,959	.01
NON-PERMIT	20	\$51,648	\$1,550	.00
OTHER	242	\$10,354,911	\$414,174	.25
* TOTAL COUNTY *	1,862	\$105,502,479	\$4,219,320	2.54

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK	COUNTY				
GRINNELL		276	\$21,658,729	\$866,185	.52
BROOKLYN		75	\$4,943,451	\$197,731	.12
MONTEZUMA*		107	\$2,602,686	\$104,110	.06
VICTOR		10	\$640,089	\$25,605	.02
DEEP RIVER		14	\$201,696	\$7,978	.00
MALCOM		17	\$334,070	\$13,363	.01
NON-PERMIT		4	\$56,821	\$1,705	.00
OTHER		125	\$1,781,480	\$71,262	.04
* TOTAL COUNTY *		628	\$32,219,022	\$1,287,939	.77
RINGGOLD	COUNTY				
MOUNT AYR*		106	\$3,607,097	\$144,284	.09
DIAGONAL		16	\$167,889	\$6,715	.00
KELLERTON		13	\$111,599	\$4,465	.00
NON-PERMIT		0	\$0	\$0	.00
OTHER		72	\$474,876	\$18,993	.01
* TOTAL COUNTY *		207	\$4,361,461	\$174,457	.10
SAC	COUNTY				
SAC CITY*		133	\$4,015,889	\$160,625	.10
LAKE VIEW		78	\$1,994,382	\$79,775	.05
ODEBOLT		49	\$944,397	\$37,774	.02
EARLY		22	\$281,859	\$11,277	.01
SCHALLER		41	\$904,038	\$36,161	.02
WALL LAKE		45	\$1,395,550	\$55,821	.03
AUBURN		19	\$212,528	\$8,502	.01
LYTTON		17	\$197,802	\$7,912	.00
NON-PERMIT		1	\$7,026	\$211	.00
OTHER		96	\$1,561,667	\$62,453	.04
* TOTAL COUNTY *		501	\$11,515,138	\$460,511	.28

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	2,471	\$211,937,241	\$8,475,870	5.09
BETTENDORF	628	\$52,385,654	\$2,095,364	1.26
BUFFALO	26	\$697,324	\$27,889	.02
LE CLAIRE	89	\$1,250,611	\$50,029	.03
BLUE GRASS	48	\$862,704	\$34,503	.02
ELDRIDGE	117	\$5,117,542	\$204,640	.12
PRINCETON	33	\$628,031	\$25,120	.02
WALCOTT	68	\$3,691,908	\$147,676	.09
DIXON	16	\$122,911	\$4,918	.00
DONAHUE	17	\$255,814	\$10,234	.01
LONG GROVE	21	\$159,002	\$6,360	.00
MCCAUSLAND	18	\$202,995	\$8,120	.00
NEW LIBERTY	10	\$33,327	\$1,332	.00
RIVERDALE	12	\$279,254	\$11,171	.01
NON-PERMIT	33	\$319,852	\$9,596	.01
OTHER	212	\$4,349,683	\$173,981	.10
* TOTAL COUNTY *	3,819	\$282,293,853	\$11,286,803	6.78
SHELBY COUNTY				
HARLAN*	246	\$11,047,680	\$441,887	.27
ELK HORN	37	\$516,951	\$20,677	.01
SHELBY	30	\$385,972	\$15,439	.01
DEFIANCE	23	\$252,227	\$10,084	.01
EARLING	30	\$287,153	\$11,486	.01
IRWIN	31	\$494,412	\$19,776	.01
PANAMA	21	\$223,714	\$8,950	.01
PORTSMOUTH	14	\$212,948	\$8,517	.01
WESTPHALIA	11	\$102,172	\$4,078	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	86	\$781,115	\$31,190	.02
* TOTAL COUNTY *	529	\$14,304,344	\$572,084	.34

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	128	\$3,544,701	\$141,725	.09
ALTON	46	\$1,367,517	\$54,682	.03
HULL	76	\$1,403,449	\$56,136	.03
ORANGE CITY*	149	\$6,268,122	\$250,728	.15
ROCK VALLEY	133	\$4,578,288	\$183,030	.11
SIOUX CENTER	217	\$8,857,002	\$354,226	.21
BOYDEN	35	\$716,716	\$28,651	.02
HOSPERS	41	\$1,101,233	\$44,039	.03
IRETON	37	\$1,242,356	\$49,693	.03
GRANVILLE	21	\$208,123	\$8,322	.01
MAURICE	11	\$138,214	\$5,529	.00
NON-PERMIT	2	\$7,112	\$213	.00
OTHER	176	\$2,030,240	\$81,210	.05
* TOTAL COUNTY *	1,072	\$31,463,073	\$1,258,164	.76
STORY COUNTY				
AMES	988	\$74,238,963	\$2,969,559	1.78
NEVADA*	202	\$7,590,038	\$303,502	.18
STORY CITY	110	\$3,817,033	\$152,681	.09
CAMBRIDGE	18	\$187,141	\$7,486	.00
COLO	29	\$483,779	\$19,351	.01
MAXWELL	30	\$291,688	\$11,665	.01
ROLAND	39	\$435,788	\$17,434	.01
SLATER	39	\$1,367,880	\$54,715	.03
ZEARING	30	\$458,951	\$18,357	.01
COLLINS	14	\$143,066	\$5,724	.00
GILBERT	24	\$294,081	\$11,764	.01
HUXLEY	57	\$1,500,348	\$60,013	.04
MCCALLSBURG	13	\$115,293	\$4,611	.00
NON-PERMIT	6	\$144,199	\$4,326	.00
OTHER	187	\$2,985,871	\$119,436	.07
* TOTAL COUNTY *	1,786	\$94,054,119	\$3,760,624	2.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA COUNTY				
TAMA	116	\$3,980,644	\$159,116	.10
DYSART	58	\$1,170,184	\$46,704	.03
TOLEDO*	103	\$5,528,621	\$221,111	.13
TRAER	72	\$1,742,135	\$69,686	.04
GARWIN	24	\$179,732	\$7,189	.00
GLADSBROOK	50	\$1,197,621	\$47,904	.03
CHELSEA	28	\$426,453	\$17,060	.01
CLUTIER	16	\$125,285	\$5,009	.00
ELBERON	10	\$114,128	\$4,566	.00
LINCOLN	10	\$165,061	\$6,601	.00
NON-PERMIT	1	\$186	\$6	.00
OTHER	119	\$788,874	\$31,548	.02
* TOTAL COUNTY *	607	\$15,418,924	\$616,690	.37
TAYLOR COUNTY				
BEDFORD*	96	\$1,598,882	\$63,952	.04
LENEX	69	\$1,715,634	\$68,483	.04
CLEARFIELD	29	\$231,581	\$9,263	.01
NEW MARKET	16	\$66,040	\$2,642	.00
BLOCKTON	16	\$138,404	\$5,536	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	59	\$239,925	\$9,599	.01
* TOTAL COUNTY *	285	\$3,990,466	\$159,475	.10
UNION COUNTY				
CRESTON*	293	\$13,382,232	\$535,288	.32
AFTON	31	\$564,175	\$22,567	.01
LORIMOR	15	\$150,433	\$6,018	.00
NON-PERMIT	2	\$2,290	\$68	.00
OTHER	67	\$692,964	\$27,718	.02
* TOTAL COUNTY *	408	\$14,792,094	\$591,659	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
VAN BUREN COUNTY				
• KEOSAUQUA*	61	\$1,097,946	\$43,916	.03
BONAPARTE	22	\$313,054	\$12,520	.01
• FARMINGTON	50	\$569,865	\$22,800	.01
MILTON	18	\$191,004	\$7,641	.00
BIRMINGHAM	20	\$156,647	\$6,266	.00
CANTRIL	19	\$158,423	\$6,338	.00
STOCKPORT	20	\$386,517	\$15,448	.01
NON-PERMIT	0	\$0	\$0	.00
OTHER	114	\$779,746	\$31,187	.02
* TOTAL COUNTY *	324	\$3,653,202	\$146,116	.09
WAPELLO COUNTY				
OTTUMWA*	762	\$42,599,276	\$1,703,693	1.02
ELDON	45	\$574,072	\$22,869	.01
EDDYVILLE	37	\$511,024	\$20,441	.01
AGENCY	29	\$352,495	\$14,100	.01
BLAKESBURG	14	\$130,689	\$5,230	.00
NON-PERMIT	8	\$5,419	\$164	.00
OTHER	154	\$1,758,824	\$70,347	.04
* TOTAL COUNTY *	1,049	\$45,931,799	\$1,836,844	1.10
WARREN COUNTY				
INDIANOLA*	326	\$14,394,337	\$575,592	.35
CARLISLE	82	\$2,040,712	\$81,628	.05
NORWALK	82	\$1,928,696	\$77,152	.05
MILO	20	\$197,930	\$7,918	.00
• CUMMING	16	\$116,374	\$4,656	.00
HARTFORD	16	\$135,316	\$5,415	.00
LACONA	24	\$263,123	\$10,525	.01
• MARTENSDALE	16	\$346,786	\$13,873	.01
NEW VIRGINIA	20	\$199,190	\$7,940	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	173	\$2,316,285	\$92,621	.06
* TOTAL COUNTY *	775	\$21,938,749	\$877,320	.53

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	306	\$13,307,122	\$532,196	.32
KALONA	130	\$3,511,376	\$140,452	.08
BRIGHTON	37	\$418,982	\$16,762	.01
RIVERSIDE	32	\$499,135	\$19,963	.01
WELLMAN	60	\$1,869,178	\$74,766	.04
AINSWORTH	23	\$292,297	\$11,691	.01
CRAWFORDSVILLE	16	\$194,327	\$7,775	.00
WEST CHESTER	12	\$66,238	\$2,648	.00
NON-PERMIT	3	\$32,564	\$978	.00
OTHER	158	\$2,453,948	\$98,154	.06
* TOTAL COUNTY *	777	\$22,645,167	\$905,385	.54
WAYNE COUNTY				
CORYDON*	110	\$2,405,254	\$96,214	.06
SEYMOUR	31	\$312,517	\$12,472	.01
ALLERTON	31	\$246,285	\$9,850	.01
HUMESTON	43	\$687,373	\$27,492	.02
LINEVILLE	19	\$187,532	\$7,501	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	77	\$746,323	\$29,850	.02
* TOTAL COUNTY *	311	\$4,585,284	\$183,379	.11
WEBSTER COUNTY				
FT DODGE*	872	\$58,805,948	\$2,352,141	1.41
GOWRIE	71	\$1,693,609	\$67,586	.04
DAYTON	45	\$739,649	\$29,587	.02
LEHIGH	24	\$394,019	\$15,762	.01
OTHO	12	\$44,221	\$1,768	.00
BADGER	20	\$166,204	\$6,648	.00
CALLENDER	21	\$232,758	\$9,308	.01
DUNCOMBE	12	\$102,496	\$4,100	.00
HARCOURT	21	\$495,301	\$19,813	.01
MOORLAND	10	\$56,019	\$2,242	.00
VINCENT	12	\$356,293	\$14,252	.01
NON-PERMIT	10	\$41,040	\$1,232	.00
OTHER	215	\$3,983,644	\$159,349	.10
* TOTAL COUNTY *	1,345	\$67,111,201	\$2,683,788	1.61

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

PAGE 37

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	142	\$3,989,793	\$159,477	.10
BUFFALO CENTER	56	\$1,720,101	\$68,655	.04
LAKE MILLS	102	\$3,117,060	\$124,685	.07
THOMPSON	29	\$811,959	\$32,476	.02
LELAND	13	\$142,082	\$5,683	.00
RAKE	19	\$185,081	\$7,404	.00
NON-PERMIT	0	\$0	\$0	.00
OTHER	69	\$2,292,162	\$91,686	.06
* TOTAL COUNTY *	430	\$12,258,238	\$490,066	.29
WINNESHIEK COUNTY				
DECORAH*	318	\$18,139,561	\$725,336	.44
CALMAR	50	\$1,454,140	\$58,165	.03
OSSIAN	56	\$1,103,952	\$44,158	.03
FT. ATKINSON	30	\$582,747	\$23,308	.01
RIDGEWAY	20	\$143,380	\$5,735	.00
SPILLVILLE	21	\$417,103	\$16,674	.01
NON-PERMIT	2	\$40,412	\$1,213	.00
OTHER	178	\$2,357,690	\$94,309	.06
* TOTAL COUNTY *	675	\$24,238,985	\$968,898	.58
WOODBURY COUNTY				
SIOUX CITY*	2,041	\$160,041,041	\$6,401,674	3.85
MOVILLE	54	\$1,877,701	\$75,105	.05
ANTHON	47	\$600,428	\$24,015	.01
CORRECTIONVILLE	51	\$757,673	\$30,307	.02
DANBURY	27	\$490,876	\$19,637	.01
SERGEANT BLUFF	60	\$1,941,113	\$77,699	.05
SLOAN	37	\$595,371	\$23,814	.01
CUSHING	21	\$115,846	\$4,635	.00
HORNICK	11	\$200,786	\$8,020	.00
LAWTON	23	\$367,176	\$14,688	.01
OTO	10	\$86,986	\$3,481	.00
PIERSON	25	\$226,536	\$9,058	.01
SALIX	16	\$270,644	\$10,826	.01
SMITHLAND	15	\$121,923	\$4,876	.00
NON-PERMIT	13	\$503,274	\$15,099	.01
OTHER	109	\$1,098,976	\$43,920	.03
* TOTAL COUNTY *	2,560	\$169,296,350	\$6,766,854	4.07

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1988

PAGE 38

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH	COUNTY				
MANLY		48	\$627,759	\$25,034	.02
NORTHWOOD*		98	\$2,779,192	\$111,167	.07
FERTILE		21	\$257,547	\$10,304	.01
GRAFTON		18	\$249,527	\$9,981	.01
HANLONTOWN		13	\$164,523	\$6,579	.00
KENSETT		15	\$65,298	\$2,612	.00
NON-PERMIT		2	\$673	\$23	.00
OTHER		79	\$475,102	\$19,001	.01
* TOTAL COUNTY *		294	\$4,619,621	\$184,701	.11
WRIGHT	COUNTY				
CLARION*		150	\$4,274,081	\$170,904	.10
EAGLE GROVE		129	\$4,303,929	\$172,134	.10
BELMOND		131	\$4,503,453	\$180,141	.11
DOWS		32	\$368,489	\$14,740	.01
GOLDFIELD		33	\$474,197	\$18,968	.01
ROWAN		13	\$123,680	\$4,947	.00
WOOLSTOCK		11	\$322,632	\$12,905	.01
NON-PERMIT		1	\$1,360	\$41	.00
OTHER		85	\$683,410	\$27,335	.02
* TOTAL COUNTY *		585	\$15,055,231	\$602,115	.36
* LATE FILERS *		2,731	\$28,389,725	\$1,135,272	.68
** GRAND TOTAL **		86,991	\$4,162,122,531	\$166,410,285	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.